

THE STATE OF TEXAS

MISCELLANEOUS ORDERS
APPEAL STATE COMPTROLLERS
STATE FEE AUDIT 1993-1997
COUNTY AUDITOR

COUNTY OF COLLIN

On **July 23, 2001**, the Commissioners Court of Collin County, Texas, met in **regular session** with the following members present and participating, to wit:

Ron Harris
Phyllis Cole
Jerry Hoagland
Joe Jaynes
Jack Hatchell

NOT PRESENT

County Judge, Presiding
Commissioner, Precinct 1
Commissioner, Precinct 2
Commissioner, Precinct 3
Commissioner, Precinct 4

During such session the court considered a request from the County Auditor to appeal the results by the State Comptroller State Fee Audit 1993-1997.

Thereupon, a motion was made, seconded and carried with a majority vote of the court to appeal the results by the State Comptroller State Fee Audit 1993-1997. Same is hereby approved in accordance with the attached documentation.

NOT PRESENT

Ron Harris, County Judge

Phyllis Cole, Commissioner, Pct. 1

Jerry Hoagland, Commissioner, Pct. 2

Joe Jaynes, Commissioner, Pct. 3

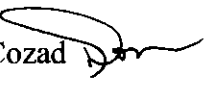
Jack Hatchell, Commissioner, Pct. 4

ATTEST:

Helen Starnes
Helen Starnes, Ex-Officio Clerk
Commissioners' Court
Collin County, T E X A S



Office of County Auditor

To: Judge Harris and Commissioners Court
From: Donald W. Cozad 
RE: Court Costs, Fees and Fines Audit Report by the State of Texas
Date: July 17, 2001

We have received the final statement from the State of Texas concerning the court costs, fees and fines audit for the period of 01/01/94 through 09/30/97. The final notice is significantly different from the prior communications to the court concerning the audit liability.

In my opinion, we should ask for a re-determination hearing as permitted by state law. In order to accomplish this we will need to describe in detail the reasons we believe the determination is incorrect. Since the final audit report noting the amount owed has changed from prior communications, I do not feel comfortable in recommending acceptance of the final audit figure without questioning the findings.

STATE OF TEXAS

2. ■

TEXAS NOTICE OF AUDIT AMOUNT DUE -
COURT COSTS, FEES AND FINES

1. T Code ■ 32050

Date of notice
07/13/2001

Identification number
3. ■ 1-75-6000873-6

Period ending
4. ■ 973

Audit record number
5. ■ 001

COLLIN COUNTY
210 S MCDONALD ST STE 636
MC KINNEY

TX 75069

6. Enter amount of your payment

\$ ■

Please detach this part and return it with your payment.

Keep this part for your records.

TEXAS NOTICE OF AUDIT AMOUNT DUE - COURT COSTS, FEES AND FINES

Identification number
1-75-6000873-6

Date of notice
07/13/2001

Period ending
973

This is your official notification of an amount due for the audit of your records for the period 01/01/1994 through 09/30/1997 for court costs, fees and fines listed on reverse side of this form.

This assessment is due and payable upon receipt. (TEX. TAX CODE ANN. SEC. 111.003)

Audit liability ----- \$ 256,521.63

Less: payments
applied ----- .00

TOTAL AMOUNT DUE -- \$ 256,521.63

Make your payment payable to STATE COMPTROLLER.

If you do not agree with the amount on this notice, you may file a request for a hearing on or before 30 days from the date of this notice. Your request must be filed with this office and must include a statement which lists the specific reasons why you disagree.

COMPTROLLER OF PUBLIC ACCOUNTS
111 E. 17th Street
Austin, Texas 78774-0100



For assistance call 800-531-5441, toll free nationwide. The Austin number is 512-463-4600.
(From a Telecommunication Device for the Deaf (TDD) ONLY call 1-800-248-4099 toll free. The Austin number is 512-463-4621.)



COMPTROLLER OF PUBLIC ACCOUNTS
STATE OF TEXAS
AUSTIN, 78774

COUNTY AUDITOR

01 JUL 16 PM 4:30

SECOND SUBMISSION

Donald Cozad
County Auditor
Collin County
210 S. McDonald Street, Suite 636
McKinney, TX 75069-5655

Re: Taxpayer Number 17560008736

Dear Mr. Cozad:

The results of your audit of court costs, fees, and fines are set out below. The audit was conducted in accordance with the statutory provisions for each of the following funds, and the periods covered and the amounts due are as follows:

<u>Fund</u>	<u>Periods Audited</u>	<u>Amount Due</u>
Abused Children's Counseling		
Account Fees	01/01/94 - 08/31/97	\$ 0.00
Arrest Fees	01/01/94 - 09/30/97	2,096.68
Birth Certificate Fee	09/01/95 - 09/30/97	0.00
Breath Alcohol Testing Program	01/01/94 - 08/31/97	33,696.92
Children's Trust Fund		
Account Fees	01/01/94 - 09/30/97	0.00
Compensation to Victims of		
Crime Fund	01/01/94 - 09/30/97	39,444.40
Compensation to Victims of		
Crime Auxiliary Fund	01/01/94 - 09/30/97	0.00
Comprehensive Rehabilitation Fund	01/01/94 - 08/31/97	32,616.98
Consolidated Court Costs	09/01/97 - 09/30/97	0.00
Crime Stoppers Assistance Fund	01/01/94 - 08/31/97	7,248.04
Criminal Justice Planning Fund	01/01/94 - 08/31/97	44,905.85
District Clerk Filing Fees	01/01/94 - 09/30/97	0.00
Excess Funds from the Sale of		
Property Forfeited Under the		
Controlled Substance Act	01/01/94 - 09/30/97	0.00
Filing Fee for Legal Services		
for Indigents	09/01/97 - 09/30/97	0.00
Fugitive Apprehension Fund		
Training Fund	09/01/97 - 09/30/97	0.00

Judicial and Court Personnel		
Training Fund	01/01/94 - 09/30/97	5,059.94
Judicial Fund	01/01/94 - 09/30/97	73,204.05
Juror Reimbursement Donation	01/01/96 - 09/30/97	0.00
Juvenile Crime & Delinquency Fund	09/01/97 - 09/30/97	0.00
Juvenile Probation Diversion Fund	01/01/94 - 09/30/97	0.00
Law Enforcement Management		
Institute Fund	01/01/94 - 08/31/97	(377.66)
Law Enforcement Officer Standards		
And Education Fund	01/01/94 - 08/31/97	(557.71)
Law Enforcement Officer		
Administrative Fund	01/01/94 - 08/31/97	275.32
Law Enforcement Officer		
Continuing Education Fund	09/01/95 - 08/31/97	190.46
Misdemeanor Court Costs -		
General Revenue Fund	01/01/94 - 08/31/97	9,788.08
Motor Carrier Convictions	01/01/94 - 08/31/95	0.00
Motor Carrier Weight Violations	09/01/95 - 09/30/97	0.00
Operators and Chauffeur's		
License Fund	01/01/94 - 08/31/97	8,930.28
Sexual Assault Program	01/01/94 - 09/30/97	0.00
Time Payment Fee	09/01/97 - 09/30/97	0.00
Traffic Law Failure to Appear	09/01/95 - 09/30/97	0.00
TOTAL		\$ 256,521.63

The Texas Notice of Audit Amount Due, which is the official billing, is attached. We have included a pre-addressed envelope for your payment convenience. You can pay by check, cashier's check, or money order made payable to the State Comptroller and mailed to Comptroller of Public Accounts, 111 East 17th Street, Austin, Texas 78774-0100. Your payment does not preclude your right to a redetermination hearing if you disagree with the results of this audit.

Audit adjustments are explained on the enclosed Audit Report.

At the exit conference, you agreed with the audit results. You were provided with the brochure "Dispute Resolution Conference" (Form 96-321-T) and advised of your right to meet with a dispute resolution officer. I also provided you with the brochure "What if I don't agree with the results of my audit?" (Form 96-129) and advised you of the requirements necessary to initiate a formal redetermination hearing.

If you disagree with the audit results, you may request a redetermination hearing within 30 days from the date of this letter. Hearing requests must include a statement of grounds that describes in detail the reasons you believe the determination is incorrect. Your statement should describe as clearly as possible the facts and the provisions of the laws and comptroller rules upon which you are relying. All hearing requests should be in writing and sent to the Audit Processing section of the Revenue Accounting Division at Comptroller of Public Accounts, 111 E. 17th Street, Austin, Texas 78774-0100. If a hearing is not requested, the audit results become final 40 days from the date of this letter.

If you have any questions about this audit, please contact me in the Dallas East Audit Office at 972/644-4300.

The conclusions of this audit are not to be taken as approval of the County's reporting system. Law changes and new rulings might result in different findings in future audits and the County will be responsible for any amounts found owing and due.

Thank you for your cooperation and courtesies extended during the audit.

Jackie Wasserman
Auditor

AUDIT REPORT

Collin County
Taxpayer Number 17560008736
January 1, 1994 through September 30, 1997

This report summarizes the adjustments made in the audit.

1. A detail examination was completed for Exams 3, 4, 4A, 5, 5A and 6.
Adjustments were made for unreported state court costs, fees and fines.

Collin County
McKinney, TX
TP# 17560008736

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Collin County
McKinney, Texas
Summary of Additional Funds Due (Footnote 1)

Exam 1
Taxpayer # 17560008736
Page 1 of 1

<u>Fund Name</u>	<u>Fund Abbreviation</u>	<u>Funds Due</u>
Justice and Court Personnel Training Fund	JCPT	\$5,059.94
Arrest Fees - State	AF-State	\$2,096.68
Law Enforcement Officer Standards and Education Fund	LEOSE	-\$557.71
Law Enforcement Officer Administrative Fund	LEOA	\$275.32
Law Enforcement Management Institute Fund	LEMI	-\$377.66
Law Enforcement Officer Continuing Education Fund	LEOCE	\$190.46
Compensation to Victims of Crime Fund	CVC	\$39,444.40
Criminal Justice Planning Fund	CJP	\$44,905.85
Operator's and Chauffeur's License Fund	OCL	\$8,930.28
Comprehensive Rehabilitation Fund	CR	\$32,616.98
Misdemeanor Court Costs-General Revenue Fund	GR	\$9,788.08
Crime Stoppers Assistance Fund Bond Fee	CSA	\$7,248.04
Breath Alcohol Testing Program Fund	BAT	\$33,696.92
Judicial Fund	HB66	\$73,204.05
	<u>Total Due</u>	<u>\$256,521.63</u>

Footnote:

1. Funds due are per Exam 2, Funds Due.

Filename: Summary of Additional Funds Due.xls

Collin County
McKinney, Texas
Funds Due

Exam 2
Taxpayer # 17560008736
Page 1 of 1

District Court
Exam 3

TOTALS													
JCPT	AF	LEOSE	LEMI	LEOA	LEOCE	CVC	CJP	CR	CSA	BAT	GR	OCL	HB66
	\$581.36	\$44.32	\$53.91	\$10.57	na	na	\$431.46	\$1,697.78	\$1,346.25	\$1,054.89	\$1,296.35	na	na
													\$6,516.92

County Court
Exam 4

JCPT	AF	LEOSE	LEMI	LEOA	LEOCE	CVC	CJP	CR	CSA	BAT	GR	OCL	HB66
	\$3,874.72	\$2,014.83	-\$1,231.39	-\$621.83	na	na	\$19,392.12	\$33,666.93	\$28,916.96	\$5,342.80	\$29,747.16	\$8,894.41	\$8,089.06
													\$26,319.50
													\$164,405.40

Disallowed
Discounts
Exam 5

JCPT	AF	LEOSE	LEMI	LEOA	LEOCE	CVC	CJP	CR	CS	BAT	GR	OCL	HB66
	\$803.84	\$37.43	\$619.77	\$233.60	\$275.32	\$190.46	\$19,620.81	\$9,541.15	\$2,351.75	\$690.36	\$2,653.41	\$993.67	\$841.22
													na
													\$38,712.76

Judicial Fund Fees Due
Exam 6

JCPT	AF	LEOSE	LEMI	LEOA	LEOCE	CVC	CJP	CR	CS	BAT	GR	OCL	HB66
na	na	na	na	na	na	na	na	na	na	na	na	na	\$46,864.55
													\$46,864.55

Grand Totals

JCPT	AF	LEOSE	LEMI	LEOA	LEOCE	CVC	CJP	CR	CSA	BAT	GR	OCL	HB66
	\$5,059.94	\$2,096.68	-\$557.71	-\$377.66	\$275.32	\$190.46	\$39,444.40	\$44,905.85	\$32,616.98	\$7,246.04	\$33,696.92	\$9,786.06	\$8,930.26
													\$73,204.05
													\$256,521.65

filename: Exam 2 Summary of Funds Due.xls, sheet 1

SEE MICROFILM FOR BACK-UP TO
COURT ORDER